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**STATEMENT CLAIMING SMALL ENTITY STATUS
(37 CFR 1.8(f) & 1.27(c))—SMALL BUSINESS CONCERN**

Docket Number (Optional)
1532.34B

Applicant, Patentee, or Identifier: _____

Application or Patent No.: _____

Filed or Issued: _____

Title: WATER HEATER

I hereby state that I am

the owner of the small business concern identified below.
 an official of the small business concern empowered to act on behalf of the concern identified below.

NAME OF SMALL BUSINESS CONCERN Balboa Instruments, Inc.

ADDRESS OF SMALL BUSINESS CONCERN 1690 Scenic Avenue
Costa Mesa, CA 92626

I hereby state that the above identified small business concern qualifies as a small business concern as defined in 13 CFR Part 121 for purposes of paying reduced fees to the United States Patent and Trademark Office. Questions related to size standards for a small business concern may be directed to: Small Business Administration, Size Standards Staff, 409 Third Street, SW, Washington, DC 20416.

I hereby state that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention described in:

the specification filed herewith with title as listed above.
 the application identified above.
 the patent identified above.

If the rights held by the above identified small business concern are not exclusive, each individual, concern, or organization having rights in the invention must file separate statements as to their status as small entities, and no rights to the invention are held by any person, other than the inventor, who would not qualify as an independent inventor under 37 CFR 1.8(c) if that person made the invention, or by any concern which would not qualify as a small business concern under 37 CFR 1.8(d), or a nonprofit organization under 37 CFR 1.8(e).

Each person, concern, or organization having any rights in the invention is listed below:

no such person, concern, or organization exists.
 each such person, concern, or organization is listed below.

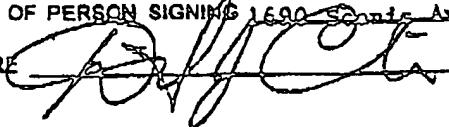
Separate statements are required from each named person, concern or organization having rights to the invention stating their status as small entities. (37 CFR 1.27)

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

NAME OF PERSON SIGNING David J. Cline

TITLE OF PERSON IF OTHER THAN OWNER President

ADDRESS OF PERSON SIGNING 1690 Scenic Avenue, Costa Mesa, CA 92626

SIGNATURE 

DATE 06/23/2000

